

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 100 AND 255
MUNCIE, INDIANA

January 1, 2003 to December 31, 2003



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Mr. Gerald Coleman Ms. Mary DePrez	01-06-02 to 02-29-04 03-01-04 to 01-05-05
Branch Manager	Ms. Cathy L. Anderson	01-01-03 to 12-31-04



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 100 and 255 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

September 20, 2004

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 100 AND 255
 MUNCIE, INDIANA
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
 January 1, 2003 to December 31, 2003

	Branch Number 100	Branch Number 255	Totals (Memorandum Only)
Collections:			
Registrations	\$ 7,911,594	\$ 160,523	\$ 8,072,117
Titles	1,143,684	-	1,143,684
Drivers Licenses	326,111	-	326,111
Watercraft	122,667	-	122,667
Miscellaneous	<u>2,404</u>	<u>-</u>	<u>2,404</u>
Totals	<u>\$ 9,506,460</u>	<u>\$ 160,523</u>	<u>\$ 9,666,983</u>
Distributions:			
State Fees	\$ 3,139,149	\$ 36,875	\$ 3,176,024
County Tax	5,395,673	108,163	5,503,836
Commission Fees	<u>971,638</u>	<u>15,485</u>	<u>987,123</u>
Totals	<u>\$ 9,506,460</u>	<u>\$ 160,523</u>	<u>\$ 9,666,983</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 100 AND 255
MUNCIE, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Self-Service Terminal

This report contains financial and statistical information for Muncie License Branch Number 100, and License Branch Number 255, a self-service terminal (SST). The manager of Muncie License Branch Number 100 is responsible for maintaining the SST.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 100 AND 255
 MUNCIE, INDIANA
 STATISTICAL INFORMATION
 January 1, 2003 to December 31, 2003

<u>Transactions Processed</u>	<u>Branch Number 100</u>	<u>Branch Number 255</u>	<u>Totals (Memorandum Only)</u>
Vehicle Registrations:			
Passenger	51,863	1,247	53,110
Motorcycle	1,504	33	1,537
RV (Housecar)	970	19	989
Light Truck	17,469	379	17,848
Other Truck	549	3	552
Farm Truck	166	-	166
Tractor	73	92	165
Trailer	5,948	1	5,949
Semi-Trailer	321	-	321
School and Church Bus	162	-	162
Other Bus	25	-	25
Other	140	-	140
Total Vehicle Registrations	<u>79,190</u>	<u>1,774</u>	<u>80,964</u>
Drivers Licenses and Permits:			
Drivers Licenses/Learners Permits	14,534	-	14,534
CDL Licenses/CDL Permits	569	-	569
Placards	2,282	-	2,282
Other	8,856	-	8,856
Total Drivers Licenses and Permits	<u>26,241</u>	<u>-</u>	<u>26,241</u>
Titles:			
Vehicles	22,999	-	22,999
Watercraft	387	-	387
Total Titles	<u>23,386</u>	<u>-</u>	<u>23,386</u>
Total Watercraft Registrations	<u>1,495</u>	<u>-</u>	<u>1,495</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 100 AND 255
MUNCIE, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on September 20, 2004, with Ms. Cathy L. Anderson, Branch Manager. Our examination disclosed no material items that warrant comment at this time.